City of Quesnel

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

CITY COUNCIL

1985

MAYOR

M. L. PEARCE

ALDERMEN

J. KUSHNIRYK	A. JOHNSTON	B. RANKIN
G. SANGHA	S. WALLACE	W. HANSON (MRS.)

CITY OFFICIALS

CITY ADMINISTRATOR AND CLERK	A. R. MILLER
DEPUTY CLERK	R. PAULL
TREASURER	T. E. KELLY
DEPUTY TREASURER	S. WEBBER (MRS.)
WORKS SUPERINTENDENT	M. HELZEL
DEPUTY WORKS SUPERINTENDENT	J. MARSH
UTILITIES SUPERINTENDENT	L. R. GALE
BUILDING/LICENSE INSPECTOR	H. K. CAMPBELL
FIRE CHIEF	R. H. BEAULIEU
R.C.M.P. OFFICER IN CHARGE	R. E. WINDLINGER, S/SGT. H. B. MCCOMBE, S/SGT.
RECREATION FACILITIES MANAGER	R. L. BUXTON

BANKERS

ROYAL BANK OF CANADA

AUDITORS

RIGSBY, LEA, BARR & CO.

CITY OF QUESNEL

I N D E X

TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

AUDITORS' REPORT

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RIGSBY, LEA, BARR & CO.

CHARTERED ACCOUNTANTS

Partners

GEORGE RIGSBY, C.A.
LANCE LEA, C.A.
GLENN BARR, C.A.
PHILIP WARDEN, C.A.
LEON LESSARD, C.A.
PAUL WESTWELL, B.Comm., C.A.

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Quesnel, B.C.
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AUDITORS' REPORT TO THE MAYOR
AND MEMBERS OF THE COUNCIL OF THE CITY OF QUESNEL

We have examined the balance sheets of the City of Quesnel as at December 31, 1985 and the statements of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1985 and the results of its operations for the year then ended in accordance with accounting principles generally accepted for British Columbia municipalities applied on a basis consistent with that of the preceding year.

Quesnel, B. C.
February 19, 1986

Rigsby, Lea, Barr & Co.
Chartered Accountants

Members, Institute of Chartered Accountants of British Columbia

CITY OF OUESNEL

EXHIBIT "A"

COMBINED CAPITAL AND LOAN FUNDS

BALANCE SHEET AS AT DECEMBER 31, 1985

	GENERAL CAPITAL AND LOAN FUND	WATER SUPPLY SYSTEM CAPITAL AND LOAN FUND	SEWER SYSTEM CAPITAL AND LOAN FUND	1985 TOTAL CAPITAL AND LOAN FUNDS	1984 TOTAL CAPITAL AND LOAN FUNDS
	$	$	$	$	$
ASSETS					
Receivables	185,212	-	-	185,212	186,665
General capital assets - at net book values	6,488,467	4,136,997	1,261,476	11,886,940	11,546,998
	6,673,679	4,136,997	1,261,476	12,072,152	11,733,663
LIABILITIES					
Due to other funds	-	62,732	29,590	92,322	29,590
Short term capital bank loans	88,868	-	-	88,868	311,958
Debenture debt	972,560	3,246,073	602,083	4,820,716	4,579,706
	1,061,428	3,308,805	631,673	5,001,906	4,921,254
Investments in capital assets	5,612,251	828,192	629,803	7,070,246	6,812,409
	6,673,679	4,136,997	1,261,476	12,072,152	11,733,663

Treasurer

CITY OF QUESNEL

EXHIBIT "B"

COMBINED OPERATING FUNDS

BALANCE SHEET AS AT DECEMBER 31, 1985

	GENERAL OPERATING FUND	WATER SUPPLY SYSTEM OPERATING FUND	SEWER SYSTEM OPERATING FUND	1985 TOTAL OPERATING FUNDS	1984 TOTAL OPERATING FUNDS
	$	$	$	$	$
ASSETS					
Cash and short term deposits	511,245	1,547	338,138	850,930	678,033
Accrued interest receivable	1,896	-	-	1,896	-
Accounts receivable	41,531	36,066	28,283	105,880	140,594
Due from Government of Canada	27,297	-	-	27,297	25,799
Due from Province of British Columbia	2,522	155,092	-	157,614	107,754
Due from Cariboo Regional District	-	-	-	-	12,602
Due from other funds	177,015	62,740	29,590	269,345	196,395
Taxes and local improvements receivable	611,207	-	-	611,207	620,094
Property acquired for taxes	199,204	-	-	199,204	156,237
Inventory - at cost	18,338	98,278	15,697	132,313	176,990
Prepaid expenses	30,660	-	-	30,660	20,198
Trusts and other deposits - Municipal Finance Authority	65,907	245,105	26,056	337,068	339,674
	1,686,822	598,828	437,764	2,723,414	2,474,370
LIABILITIES AND SURPLUS					
Accounts payable	378,776	64,400	-	443,176	380,702
Agreements for sale	50,000	-	-	50,000	-
Debentures and coupons due	518	-	-	518	518
Due to other funds	2,582	153,336	23,687	179,605	144,555
Trust liabilities	65,907	245,105	26,056	337,068	339,674
Surplus	1,151,736	135,987	388,021	1,675,744	1,568,921
Reserve accounts	37,303	-	-	37,303	40,000
	1,686,822	598,828	437,764	2,723,414	2,474,370

Treasurer

CITY OF QUESNEL

EXHIBIT "C"

COMBINED RESERVE AND SPECIAL FUNDS

BALANCE SHEET AS AT DECEMBER 31, 1985

	RESERVE FUNDS	CEMETERY CARE FUND	1985 TOTAL RESERVE AND SPECIAL FUNDS	1984 TOTAL RESERVE AND SPECIAL FUNDS
ASSETS				
Cash and short term deposits	$ 854,904	$ 100,168	$ 955,072	$ 803,729
Accrued interest receivable	5,503	2,434	7,937	13,294
Agreement for sale receivable	68,658	-	68,658	-
Accounts receivable	39,266	-	39,266	59,828
Land purchased for resale - at cost	313,225	-	313,225	404,465
Due from other funds	2,582	-	2,582	30
	$ 1,284,138	$ 102,602	$ 1,386,740	$ 1,281,346
LIABILITIES AND SURPLUS				
Due to other funds	$ -	$ -	$ -	$ 23,733
Due to provincial government I. D. S. A. Program	281,000	-	281,000	281,000
Reserve fund balance	1,003,138	102,602	1,105,740	976,613
	$ 1,284,138	$ 102,602	$ 1,386,740	$ 1,281,346

Treasurer

CITY OF QUESNEL

EXHIBIT "D"

GENERAL CAPITAL AND LOAN FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
DUE FROM SPECIFIED AREA TAX (D. T. R.)	$ 185,212	$ 185,212
GENERAL CAPITAL ASSETS - Schedule "1"		
Cost	11,037,801	10,362,719
LESS: Accumulated depreciation	4,549,334	4,037,062
	6,488,467	6,325,657
Net book value	$ 6,673,679	$ 6,510,869
LIABILITIES		
SHORT TERM CAPITAL BANK LOANS		
Fire trucks - Schedule "9"	$ 88,868	$ 129,958
DEBENTURE DEBT - Schedule "9"	972,560	995,324
INVESTMENT IN CAPITAL ASSETS		
Balance - beginning of year	5,385,587	4,766,872
ADD: Capital expenditures provided from general operating fund - Schedule "4"	762,071	700,923
Capital expenditures from downtown revitalization program	-	185,212
Capital expenditures from city owned property reserve	-	128,138
Debenture debt repayments by general operating fund - Schedule "3"	22,112	20,531
Short term bank loan repayments - Schedule "3"	41,089	53,089
Interest on sinking fund deposits	652	509
Transfers received from provincial government	-	6,568
	6,211,511	5,861,842
LESS: Depreciation for the year	512,272	476,255
Assets written off	86,988	-
	599,260	476,255
Balance - end of year	5,612,251	5,385,587
	$ 6,673,679	$ 6,510,869

Treasurer

CITY OF QUESNEL — EXHIBIT "E"

GENERAL OPERATING FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
CASH AND SHORT TERM DEPOSITS	$ 511,245	$ 368,310
TAXES RECEIVABLE		
Current	338,322	383,304
Arrears	247,709	200,006
Utility billings	25,176	27,735
Local improvements - due within one to five years	-	9,049
	611,207	620,094
ACCOUNTS RECEIVABLE	41,531	69,560
ACCRUED INTEREST RECEIVABLE	1,896	-
DUE FROM GOVERNMENT OF CANADA	27,297	25,799
DUE FROM PROVINCE OF BRITISH COLUMBIA	2,522	19,684
DUE FROM CARIBOO REGIONAL DISTRICT	-	12,602
DUE FROM PROPERTY RESERVE FUND	-	23,733
DUE FROM UTILITIES		
Sewer system	23,679	92,095
Water supply system	153,336	50,969
	177,015	143,064
PROPERTY ACQUIRED FOR TAXES		
Subject to redemption	191,250	153,592
Deeded to the city	7,954	2,645
	199,204	156,237
INVENTORY OF MATERIAL AND SUPPLIES - at cost	18,338	31,730
PREPAID EXPENSES	30,660	20,198
TRUSTS AND OTHER DEPOSITS		
Municipal Finance Authority	65,907	62,964
	$ 1,686,822	$ 1,553,975

T E Kelly

Treasurer

LIABILITIES AND SURPLUS	1985	1984
AGREEMENTS FOR SALE	$ 50,000	$ -
ACCOUNTS PAYABLE	378,776	316,302
COUPONS DUE BUT NOT PRESENTED	518	518
DUE TO CEMETERY CARE FUND	-	30
DUE TO HERITAGE TRUST FUND	2,582	-
MUSEUM BUILDING RESERVE ACCOUNT	17,303	40,000
BEAUTIFICATION RESERVE ACCOUNT	20,000	-
TRUST LIABILITIES		
Municipal Finance Authority	65,907	62,964
SURPLUS		
Balance - beginning of year	1,134,161	1,214,566
ADD: Excess revenue over expenditure - Exhibit "F"	17,575	-
	1,151,736	1,214,566
LESS: Appropriation for current year	-	80,405
Balance - end of year	1,151,736	1,134,161
	$ 1,686,822	$ 1,553,975

CITY OF QUESNEL

GENERAL OPERATING FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
TAXATION		
General levy	$ 2,306,001	$ 2,277,327
Paratransit	20,860	19,763
	2,326,861	2,297,090
SPECIAL ASSESSMENTS		
Sewer frontage tax	123,996	123,865
Water frontage tax	215,609	166,181
	339,605	290,046
COLLECTIONS FOR OTHER GOVERNMENTS		
School District No. 28	871,995	752,137
Provincial school (non-residential)	4,199,156	5,308,172
Cariboo Regional District	588,978	976,524
Cariboo Thompson Nicola Library System	157,813	155,490
Cariboo Regional Hospital District	99,651	78,156
B. C. Assessment Authority	150,075	147,193
Municipal Finance Authority	2,114	2,073
	6,069,782	7,419,745
GRANTS IN LIEU OF TAXES		
Federal	24,549	21,880
Provincial	41,467	40,867
Utility companies	302,190	274,347
	368,206	337,094
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Province of British Columbia fire protection	3,294	3,353
Cariboo Regional District fire protection	84,500	67,238
Cariboo Regional District planning cost recovery	-	18,255
School District No. 28 fire protection	5,500	11,426
Quesnel Indian Band fire protection	1,270	1,270
	94,564	101,542
SALE OF SERVICES		
Garbage collection - Schedule "5"	300,936	300,440
Cemetery	24,405	20,410
Custom works	1,788	4,678
Arena - Schedule "6"	117,061	118,133
Swimming pool - Schedule "7"	-	1,442
	444,190	445,103
CARRIED FORWARD	9,643,208	10,890,620

EXPENDITURE	1985	1984
GENERAL GOVERNMENT SERVICES		
Legislative	$ 55,963	$ 54,483
General administrative - Schedule "2"	291,217	283,440
Other - Schedule "2"	220,896	143,644
	568,076	481,567
PROTECTIVE SERVICES		
Police protection	803,448	800,385
Fire protection	221,965	236,419
Street lighting	122,545	113,159
Building inspection	40,160	38,121
Business licences	12,948	13,105
Animal pound	19,914	20,731
Other protection	9,509	22,800
Emergency measures	3,241	1,857
	1,233,730	1,246,577
TRANSPORTATION SERVICES		
Street, sidewalks and bridge maintenance	795,945	898,426
Parking control	24,784	23,323
B. C. Transit (paratransit)	19,954	19,449
	840,683	941,198
ENVIRONMENTAL HEALTH SERVICES		
Garbage collection and disposal - Schedule "5"	412,803	353,257
PUBLIC HEALTH AND WELFARE SERVICES		
Health centre maintenance	5,195	186
Other health	400	400
Cemetery maintenance	33,908	23,218
	39,503	23,804
RECREATION AND CULTURAL SERVICES		
Parks	208,678	190,385
Arena - Schedule "6"	219,749	217,573
Swimming pool - Schedule "7"	7,976	33,108
Tourist Bureau promotion	43,699	36,773
Museum	31,972	24,984
	512,074	502,823
CARRIED FORWARD	3,606,869	3,549,226

CITY OF QUESNEL

GENERAL OPERATING FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE (CONTINUED)		
BROUGHT FORWARD	$ 9,643,208	$ 10,890,620
OTHER REVENUE - OWN SOURCES		
Business licences	63,829	64,403
Commercial vehicle	3,091	2,248
Dog licences	1,307	906
Building permits	15,869	15,880
Fines	11,375	11,219
Rentals and leases	16,393	12,939
Garbage container rentals	39,005	38,752
Franchises (Inland Natural Gas)	339,931	289,353
Return on investments	136,120	188,487
Penalties and interest on taxes	122,877	113,635
Miscellaneous	31,744	33,068
Provincial school tax administration fee	10,498	13,292
	792,039	784,182
GRANTS FROM OTHER GOVERNMENTS		
Provincial - Schedule "8"	358,549	361,533
Federal - Schedule "8"	182,334	181,739
Regional District - Schedule "8"	1,875	-
	542,758	543,272
	10,978,005	12,218,074
APPROPRIATION FROM PRIOR YEAR'S SURPLUS	-	80,405
TRANSFERS FROM OWN RESERVE FUNDS		
Cemetery care fund	8,450	-
TRANSFERS FROM OWN RESERVE ACCOUNTS		
Museum building reserve account	22,697	-
TOTAL REVENUE	$ 11,009,152	$ 12,298,479

	1985	1984
EXPENDITURE (CONTINUED)		
BROUGHT FORWARD	$ 3,606,869	$ 3,549,226
FISCAL SERVICES		
Debt charges - Schedule "3"	190,517	196,532
Transfer to water utility	215,609	166,181
Transfer to sewer utility	123,996	123,865
Transfer to general capital fund - Schedule "4"	762,071	700,923
Transfer to cemetery care fund	2,733	2,007
Transfer to museum building reserve account	-	40,000
Transfer to general reserve fund	-	100,000
Transfer to beautification reserve account	20,000	-
	1,314,926	1,329,508
TRANSFER OF TAXES LEVIED FOR OTHER GOVERNMENTS		
School District No. 28	871,995	752,137
Provincial school (non-residential)	4,199,156	5,308,172
Cariboo Regional District	588,978	976,524
Cariboo Regional Hospital District	99,651	78,156
Cariboo Thompson Nicola Library System	157,813	155,490
B. C. Assessment Authority	150,075	147,193
Municipal Finance Authority	2,114	2,073
	6,069,782	7,419,745
TOTAL EXPENDITURE	10,991,577	12,298,479
EXCESS OF REVENUE OVER EXPENDITURE - to Exhibit "E"	17,575	-
	$ 11,009,152	$ 12,298,479

CITY OF QUESNEL — EXHIBIT "G"

WATER SUPPLY SYSTEM

CAPITAL AND LOAN FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
DUE FROM WATER OPERATING FUND	$ -	$ 1,453
UTILITY CAPITAL ASSETS		
Cost	5,144,322	4,798,077
LESS: Accumulated depreciation	1,007,325	880,388
Net book value	4,136,997	3,917,689
	$ 4,136,997	$ 3,919,142
LIABILITIES		
BANK LOAN	$ -	$ 182,000
DUE TO WATER SUPPLY SYSTEM OPERATING FUND	62,732	-
DEBENTURE DEBT - Schedule "9"	3,246,073	2,966,299
INVESTMENT IN CAPITAL ASSETS		
Balance - beginning of year	770,843	823,399
ADD: Debentures redeemed by water operating fund	73,102	36,283
Capital expenditures provided from water operating fund	102,060	22,106
Interest on sinking fund deposits	9,124	7,336
	955,129	889,124
LESS: Depreciation for the year	126,937	118,281
Balance - end of year	828,192	770,843
	$ 4,136,997	$ 3,919,142

Treasurer

CITY OF QUESNEL — EXHIBIT "H"

WATER SUPPLY SYSTEM

OPERATING FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
CASH	$ 1,547	$ 17,528
ACCOUNTS RECEIVABLE		
Utility billings	36,066	39,754
Water facilities assistance grant	155,092	88,070
	191,158	127,824
INVENTORY - at cost	98,278	126,419
DUE FROM WATER SUPPLY CAPITAL FUND	62,732	-
DUE FROM SEWER OPERATING FUND	8	8
TRUSTS AND OTHER DEPOSITS		
Municipal Finance Authority	245,105	251,533
	$ 598,828	$ 523,312
LIABILITIES AND SURPLUS		
ACCOUNTS PAYABLE	$ 64,400	$ 64,400
DUE TO GENERAL OPERATING FUND	153,336	50,969
DUE TO WATER CAPITAL FUND	-	1,453
TRUST LIABILITY		
Municipal Finance Authority	245,105	251,533
SURPLUS		
Balance - beginning of year	154,957	96,092
ADD: Excess revenue over expenditure - Exhibit "I"	-	58,865
	154,957	154,957
LESS: Appropriation for current year's operation - Exhibit "I"	18,970	-
Balance - end of year	135,987	154,957
	$ 598,828	$ 523,312

Treasurer

CITY OF QUESNEL

EXHIBIT "I"

WATER SUPPLY SYSTEM

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
SALE OF WATER		
Consumer billing	$ 340,084	$ 335,466
LESS: Discounts allowed	28,086	27,457
	311,998	308,009
CONNECTION CHARGES	1,800	1,200
CUSTOM RECOVERIES	11,576	22,099
AVAILABILITY CHARGES - Two Mile Flat	18,000	18,000
FRONTAGE TAX	215,609	166,181
WATER FACILITIES ASSISTANCE GRANT		
Provincial government	285,024	133,012
FEDERAL GOVERNMENT GRANT	40,000	-
APPROPRIATION FROM PRIOR YEARS' SURPLUS - to Exhibit "H"	18,970	-
TOTAL REVENUE	$ 902,977	$ 648,501

EXPENDITURE	1985	1984
ADMINISTRATIVE AND GENERAL EXPENSES	$ 39,155	$ 37,215
ENGINEERING FEES	139	70
POWER AND PUMPING		
Pumphouse power	95,283	72,308
Pumphouse maintenance and operation	13,697	10,944
	108,980	83,252
DISTRIBUTION SERVICE		
Wages and benefits	83,219	65,980
Repairs and supplies	40,798	57,927
	124,017	123,907
CAPITAL EXPENDITURE PROVIDED FROM OPERATIONS	102,060	22,106
DEBENTURE DEBT CHARGES		
Interest and U. S. exchange	455,524	286,803
Principal	73,102	36,283
	528,626	323,086
EXCESS REVENUE OVER EXPENDITURE - to Exhibit "H"	-	58,865
TOTAL EXPENDITURE	$ 902,977	$ 648,501

CITY OF QUESNEL — EXHIBIT "J"

SEWER SYSTEM

CAPITAL AND LOAN FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
UTILITY CAPITAL ASSETS - at cost		
Land	$ 22,037	$ 22,037
Engineering structures	1,919,950	1,912,878
Buildings	1,156	1,156
Machinery	11,913	11,913
	1,955,056	1,947,984
LESS: Accumulated depreciation	693,580	644,332
Net book value	$ 1,261,476	$ 1,303,652
LIABILITIES		
DUE TO SEWER SYSTEM OPERATING FUND	$ 29,590	$ 29,590
DEBENTURE DEBT - Schedule "9"	602,083	618,083
INVESTMENT IN CAPITAL ASSETS		
Balance - beginning of year	655,979	684,125
ADD: Capital expenditure provided by sewer operating fund	7,072	-
Debentures redeemed by sewer operating fund	15,422	20,536
Interest on sinking fund deposits	578	389
	679,051	705,050
LESS: Depreciation for the year	49,248	49,071
Balance - end of year	629,803	655,979
	$ 1,261,476	$ 1,303,652

Treasurer

CITY OF QUESNEL

EXHIBIT "K"

SEWER SYSTEM

OPERATING FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
CASH	$ 338,138	$ 292,195
ACCOUNTS RECEIVABLE		
Utility billings	28,283	31,280
INVENTORY - at cost	15,697	18,841
DUE FROM SEWER UTILITY CAPITAL FUND	29,590	29,590
TRUSTS AND OTHER DEPOSITS		
Municipal Finance Authority	26,056	25,177
	$ 437,764	$ 397,083
LIABILITIES		
DUE TO GENERAL OPERATING FUND	$ 23,679	$ 92,095
DUE TO WATER OPERATING FUND	8	8
TRUST LIABILITIES		
Municipal Finance Authority	26,056	25,177
SURPLUS		
Balance - beginning of year	279,803	161,703
ADD: Excess revenue over expenditure - Exhibit "L"	108,218	118,100
Balance - end of year	388,021	279,803
	$ 437,764	$ 397,083

Treasurer

CITY OF QUESNEL

EXHIBIT "L"

SEWER SYSTEM

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
CONSUMER BILLINGS	$ 323,478	$ 322,566
LESS: Discounts allowed	29,841	29,745
	293,637	292,821
CONNECTION CHARGES	950	950
CUSTOM WORK AND OTHER	1,301	4,792
FRONTAGE TAX	123,996	123,865
TOTAL REVENUE	$ 419,884	$ 422,428
EXPENDITURE		
ADMINISTRATIVE AND GENERAL	$ 32,250	$ 28,469
TREATMENT AND DISPOSAL		
Power	33,761	38,920
Wages	61,311	58,075
Repairs and supplies	31,663	28,041
	126,735	125,036
OPERATING		
Wages	45,599	46,263
Repairs and supplies	19,147	18,718
	64,746	64,981
DEBENTURE DEBT CHARGES		
Interest and U. S. exchange	65,441	65,306
Principal	15,422	20,536
	80,863	85,842
CAPITAL EXPENDITURE PROVIDED FROM OPERATIONS	7,072	-
EXCESS REVENUE OVER EXPENDITURE - to Exhibit "K"	108,218	118,100
TOTAL EXPENDITURE	$ 419,884	$ 422,428

CITY OF QUESNEL — EXHIBIT "M"

CEMETERY CARE FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

	1985	1984
ASSETS		
CASH AND TERM DEPOSITS		
Savings account	$ 52	$ 672
Term deposits	100,116	95,844
ACCRUED INTEREST RECEIVABLE	2,434	3,307
DUE FROM GENERAL OPERATING FUND	-	30
	$ 102,602	$ 99,853
LIABILITIES		
RESERVE		
Balance - beginning of year	$ 99,853	$ 89,473
ADD: Contributions from general operating fund (care fund contributions)	2,328	2,007
Interest on investments	8,466	7,908
Memorial marker revenue	405	465
	111,052	99,853
LESS: Transfer to general operating fund	8,450	-
Balance - end of year	$ 102,602	$ 99,853

Treasurer

CITY OF QUESNEL — EXHIBIT "N"

RESERVE FUND

BALANCE SHEET AS AT DECEMBER 31, 1985

COMPARATIVE FIGURES 1984 $		TOTAL RESERVE FUNDS	DEVELOPMENT COST CHARGE FUND
	ASSETS		
707,213	CASH AND TERM DEPOSITS	$ 854,904	$ 7,209
9,987	ACCRUED INTEREST RECEIVABLE	5,503	-
59,828	ACCOUNTS RECEIVABLE	39,266	-
-	AGREEMENTS FOR SALE RECEIVABLE	68,658	-
-	DUE FROM GENERAL OPERATING FUND	2,582	-
404,465	LAND PURCHASED FOR RESALE - at cost	313,225	-
1,181,493		$ 1,284,138	$ 7,209
	LIABILITIES AND RESERVE BALANCE		
23,733	DUE TO GENERAL OPERATING FUND	$ -	$ -
	DUE TO PROVINCIAL GOVERNMENT		
281,000	I. D. S. A. Program (note 3)	281,000	-
304,733		281,000	-
	RESERVE		
829,846	Balance - beginning of year	876,760	5,496
	ADD:		
69,558	Interest on savings accounts and investments	76,192	337
100,000	Contribution from general operating fund	-	-
5,419	Sale of surplus equipment	73,384	-
-	Heritage fund grant	21,438	-
5,496	Development cost charges	1,376	1,376
-	Private donations	1,000	-
1,010,319		1,050,150	7,209
	LESS:		
133,559	Capital expenditures provided from reserve fund	19,856	-
-	Loss on land sales	4,350	-
-	Interest on I. D. S. A. loan	22,806	-
133,559		47,012	-
876,760	Balance - end of year	1,003,138	7,209
1,181,493		$ 1,284,138	$ 7,209

Treasurer

INDUSTRIAL PARK DEBT RESERVE FUND	LOCAL IMPROVEMENT FUND	GENERAL RESERVE FUND	SALE OF CITY OWNED PROPERTY FUND	TAX SALE PROPERTY FUND	HERITAGE ACQUISITION TRUST FUND
$ 16,999	$ 175,512	$ 395,315	$ 235,369	$ 22,933	$ 1,567
219	1,335	1,926	1,790	213	20
-	39,266	-	-	-	-
68,658	-	-	-	-	-
-	-	-	-	-	2,582
312,112	-	-	1,113	-	-
$ 397,988	$ 216,113	$ 397,241	$ 238,272	$ 23,146	$ 4,169
$ -	$ -	$ -	$ -	$ -	$ -
281,000	-	-	-	-	-
281,000	-	-	-	-	-
138,835	197,605	294,750	217,252	21,365	1,457
5,309	18,508	29,107	21,020	1,781	130
-	-	-	-	-	-
-	-	73,384	-	-	-
-	-	-	-	-	21,438
-	-	-	-	-	-
-	-	-	-	-	1,000
144,144	216,113	397,241	238,272	23,146	24,025
-	-	-	-	-	19,856
4,350	-	-	-	-	-
22,806	-	-	-	-	-
27,156	-	-	-	-	19,856
116,988	216,113	397,241	238,272	23,146	4,169
$ 397,988	$ 216,113	$ 397,241	$ 238,272	$ 23,146	$ 4,169

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

a. REPORTING ENTITY

The financial statements include the accounts of all City owned and controlled activities.

b. BASIS OF ACCOUNTING

The City follows generally accepted accounting principles for municipalities. Revenues and expenditures are recorded using the accrual basis of accounting except for interest expense on debentures and short term borrowings which are recorded on a cash basis.

c. INVENTORY

Inventory is recorded at cost on a first-in, first-out basis.

d. FIXED ASSETS AND DEPRECIATION

Fixed assets are financed out of operations and through debenture debt as authorized by By-law. The cost of fixed assets acquired in the year and the total cost of fixed assets on hand less accumulated depreciation are set forth in the capital and loan funds of the city.

Depreciation is calculated on a straight line basis over the estimated useful life of the asset within each capital and loan fund.

2. TRANSLATION OF FOREIGN CURRENCY

As at December 31, 1985, the City of Quesnel was indebted to the Municipal Finance Authority for foreign borrowings which are stated in the financial statements in U. S. funds as follows:

	U. S. FUNDS	CANADIAN FUNDS
SERIAL DEBENTURES PAYABLE		
General capital and loan fund	$ 690,709	$ 962,917
Sewer system capital and loan fund	223,272	311,263
SINKING DEBENTURES		
Water supply system capital and loan fund	161,141	224,647
	$ 1,075,122	$ 1,498,827

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

2. TRANSLATION OF FOREIGN CURRENCY (CONTINUED)

No provision for possible future foreign exchange losses has been recorded for outstanding debt at the year end. Actual foreign exchange costs suffered on interest and principal repayments during the year are recorded as expenditures in that year. Foreign exchange losses for 1985 totalled $99,996.

The rate of exchange used in converting the U. S. funds to Canadian funds was the rate in effect at December 31, 1985 which was $1.3941.

3. INDUSTRIAL PARK DEBT RESERVE FUND

Under the terms of a Subsidiary Agreement on Industrial Development between the Government of Canada and the Government of the Province of British Columbia, the City is indebted in the amount of $281,000 for the development of the City's industrial park. This indebtedness bears interest at one-half of the average prime lending rate of five specific Canadian chartered banks. Principal repayments are to be made from proceeds on the sale of industrial park land. As at December 31, 1985, no principal repayments had been made.

4. CONTINGENT LIABILITIES

a. The City is jointly and severally liable under the provisions of Sections 798 and 799 of the Municipal Act for any default on monies borrowed by the Cariboo Regional District.

b. The City is a defendant in a legal action commenced in B. C. Supreme Court for alleged errors in connection with the issuance by the City of a building permit. The amount claimed is $40,000. It is anticipated that any settlement will be recoverable from the City's insurers.

c. The City is a named defendant in a legal action commenced in B. C. Supreme Court for alleged errors involving the tax sale of a specific property. While it is not anticipated that the plaintiff will be successful, any settlement should be recoverable from the City's insurers.

d. The City is a defendant in a legal action commenced in B. C. Supreme Court for alleged negligence by an employee of the City of Quesnel in the operation of a garbage truck in 1973. Legal counsel for the defendant and the plaintiff have reached a settlement which is subject to the approval of the Public Trustee. The settlement reached is covered in full by the City's insurers.

e. The City is a defendant in a legal action commenced in B. C. County Court by the Federal Fisheries Department for alleged negligence in connection with a fish kill on Baker Creek. The maximum fine, if found guilty, is $10,000.

CITY OF QUESNEL — SCHEDULE "1"

GENERAL CAPITAL AND LOAN FUND

SCHEDULE OF GENERAL CAPITAL ASSETS AS AT DECEMBER 31, 1985

COMPARATIVE FIGURES 1984		TOTAL
$		
	GENERAL GOVERNMENT	
479,954	Civic offices	$ 486,594
	PROTECTION TO PERSONS AND PROPERTY	
784,573	Fire department	965,145
235,134	Street lighting and traffic lights	248,869
2,670	Policing	2,670
	PUBLIC WORKS	
252,049	Workshops, yard and other buildings	363,420
500,113	Drains, ditches and dykes	509,368
418,383	Sidewalks	418,383
4,468,404	Streets, roads, lanes and alleys	4,685,569
521,842	Bridge	521,842
283,890	Downtown revitalization	283,890
	SANITATION AND WASTE REMOVAL	
333,991	Garbage, waste collection and disposal	333,991
	HEALTH	
10,194	Health office	10,193
	RECREATION SERVICES	
475,329	Amusement parks and playgrounds	555,394
859,636	Skating rink and arena	906,765
89,144	Centennial swimming pool	4,255
-	B. C. R. caboose	7,689
-	West Quesnel Recreation Centre	18,130
	COMMUNITY SERVICES	
94,828	Museum and Tourist Bureau	157,525
36,755	Cemetery	42,279
6,900	Dog pound	6,900
11,552	Museum artifacts	11,552
75,569	Hudson Bay building	75,569
	LAND	
421,809	Held for municipal development	421,809
10,362,719	TOTALS - to Exhibit "D"	$ 11,037,801
	ACCUMULATED DEPRECIATION	
3,560,807	Balance - beginning of year	$ 4,037,062
476,255	1985 Depreciation provision	512,272
	Balance - end of year	
4,037,062	TOTALS - to Exhibit "D"	$ 4,549,334

LAND	BUILDINGS	ENGINEERING STRUCTURES	MACHINERY AND EQUIPMENT
$ 6,500	$ 311,262	$ -	$ 168,832
-	370,933	-	594,212
-	-	101,541	147,328
-	-	2,670	-
112,470	168,685	35,401	46,864
1,000	-	502,594	5,774
-	-	418,383	-
662,075	-	2,539,396	1,484,098
-	-	521,842	-
-	-	283,890	-
8,576	-	13,260	312,155
4,067	6,126	-	-
105,661	-	390,794	58,939
30	759,854	6,916	139,965
-	4,255	-	-
-	-	7,689	-
-	18,130	-	-
-	147,592	9,933	-
10,025	6,302	25,952	-
-	6,632	-	268
-	-	-	11,552
-	75,569	-	-
421,809	-	-	-
$ 1,332,213	$ 1,875,340	$ 4,860,261	$ 2,969,987
$ -	$ 861,247	$ 1,058,297	$ 2,117,518
-	93,767	121,506	296,999
$ -	$ 955,014	$ 1,179,803	$ 2,414,517

CITY OF QUESNEL — SCHEDULE "2"

GENERAL OPERATING FUND

SCHEDULE OF GENERAL GOVERNMENT EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
ADMINISTRATIVE EXPENDITURE		
Administrative salaries	$ 324,836	$ 296,011
Dues and subscriptions	3,867	3,728
Engineering fees	2,124	5,974
Feasibility studies	1,377	-
Planning costs	13,516	19,186
Office supplies, stationery and service contracts	36,718	33,023
Postage	8,990	7,530
Professional fees	26,695	34,124
Telephone and telegraph	14,926	15,364
	433,049	414,940
Recoveries		
Garbage collection operations	48,315	43,783
Sewer operations	32,250	28,469
Water supply system	39,155	37,215
Fire department	20,756	20,719
Paratransit	1,356	1,314
	141,832	131,500
TOTALS - to Exhibit "F"	$ 291,217	$ 283,440
OTHER GENERAL GOVERNMENT EXPENDITURE		
Advertising	$ 6,127	$ 6,269
Bad debts	2,555	112
Building maintenance (City Hall)	44,590	24,589
Heat and power (City Hall)	7,488	6,783
Building maintenance (other city owned buildings)	12,032	4,134
Donations and grants	9,583	15,180
Enumeration	13,583	-
Election expenses	649	4,575
Staff training	1,196	2,436
General	27,703	22,421
Insurance	39,150	29,180
Industrial and economic development	20,909	4,101
Travel and conferences	20,456	17,433
Public relations	13,082	3,476
Assessment Appeal Board decisions (prior years)	1,793	2,955
TOTALS - to Exhibit "F"	$ 220,896	$ 143,644

CITY OF QUESNEL — SCHEDULE "3"

GENERAL OPERATING FUND

SCHEDULE OF DEBT CHARGES

FOR THE YEAR ENDED DECEMBER 31, 1985

	PRINCIPAL	INTEREST	1985 TOTAL	1984 TOTAL
DEBENTURE DEBT CHARGES				
Bridge, streets and municipal hall	$ 22,112	$ 106,704	$ 128,816	$ 122,231
OTHER TERM DEBT CHARGES				
Short term capital bank loans	41,089	11,704	52,793	72,556
TEMPORARY DEBT CHARGES				
Bank interest and charges and interest allowed on prepaid taxes	-	8,908	8,908	1,745
	$ 63,201	$ 127,316		
TOTALS - to Exhibit "F"			$ 190,517	$ 196,532

CITY OF QUESNEL

SCHEDULE "4"

GENERAL OPERATING FUND

SCHEDULE OF CAPITAL EXPENDITURE PROVIDED FROM OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
GENERAL GOVERNMENT		
Office furniture and equipment	$ 4,360	$ 4,725
City Hall building	-	70,129
	4,360	74,854
PROTECTION TO PERSONS AND PROPERTY		
Fire department		
Equipment	2,282	10,952
Building	180,571	-
Street lighting and traffic lights	13,735	33,561
	196,588	44,513
PUBLIC WORKS		
Land	85,410	-
Buildings	25,961	7,709
Sidewalks	31,336	45,248
Streets	33,358	213,098
Storm drains	9,255	21,937
Equipment	152,472	155,441
Downtown revitalization	-	55,251
	337,792	498,684
RECREATION AND CULTURAL SERVICES		
Arena		
Building	43,861	2,738
Equipment	3,266	5,000
Parks		
Land	5,871	-
Improvements	66,454	50,484
Equipment	9,839	12,519
Museum and Tourist Bureau	62,697	12,131
B. C. R. caboose	7,689	-
West Quesnel Recreation Centre	18,130	-
	217,807	82,872
PUBLIC HEALTH		
Cemetery	5,524	-
TOTALS - to Exhibit "D"	$ 762,071	$ 700,923

CITY OF QUESNEL — SCHEDULE "5"

GENERAL OPERATING FUND

SCHEDULE OF GARBAGE COLLECTION AND DISPOSAL OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Collection billings	$ 271,054	$ 271,981
Cariboo Regional District	29,882	28,459
TOTAL REVENUE - to Exhibit "F"	$ 300,936	$ 300,440
EXPENDITURE		
Administrative and general	$ 48,315	$ 43,783
Laundry and miscellaneous	2,638	1,243
Clean up week	8,390	5,208
Wages		
Collection	158,475	153,749
Disposal	53,126	49,085
Trucks/equipment		
Collection	83,856	48,111
Disposal	58,003	52,078
TOTAL OPERATING EXPENDITURE - to Exhibit "F"	412,803	353,257
EXCESS OF EXPENDITURE OVER REVENUE	(111,867)	(52,817)
	$ 300,936	$ 300,440

CITY OF QUESNEL — SCHEDULE "6"

GENERAL OPERATING FUND

SCHEDULE OF ARENA OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Figure skating	$ 16,115	$ 17,188
Hockey		
Senior	6,227	12,472
Junior	6,055	5,175
Commercial	3,596	5,827
Minor	32,580	31,433
Public skating	3,620	3,322
Rentals	40,997	37,479
Concessions	7,871	4,753
Roller skating	-	484
TOTAL REVENUE - to Exhibit "F"	$ 117,061	$ 118,133
EXPENDITURE		
Advertising	$ 1,034	$ 1,753
Heat, light and power	40,031	39,622
Repairs and maintenance		
Building	28,078	38,241
Equipment	9,639	13,199
Supplies	6,661	6,429
Telephone and telegraph	1,550	1,663
Wages		
General	124,046	109,244
Outdoor rinks	8,710	7,422
TOTAL OPERATING EXPENDITURE - to Exhibit "F"	219,749	217,573
EXCESS OF EXPENDITURE OVER REVENUE	(102,688)	(99,440)
	$ 117,061	$ 118,133

CITY OF QUESNEL — SCHEDULE "7"

GENERAL OPERATING FUND

SCHEDULE OF SWIMMING POOL OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE - to Exhibit "F"	$ -	$ 1,442
OPERATING EXPENDITURE		
Advertising	$ -	$ 655
Heat	1,327	5,174
Light and power	834	2,069
Supplies, towels, uniforms and maintenance	5,708	13,680
Telephone	107	248
Wages and employee benefits		
Lifeguards and attendants	-	5,442
Supervision and maintenance	-	5,840
TOTAL EXPENDITURE - to Exhibit "F"	7,976	33,108
EXCESS OF EXPENDITURE OVER REVENUE	(7,976)	(31,666)
	$ -	$ 1,442

NOTE: The Centennial Swimming Pool, previously owned and operated by the City, was demolished and written off in the summer of 1985.

CITY OF QUESNEL — SCHEDULE "8"

GENERAL OPERATING FUND

SCHEDULE OF GRANTS AND CONTRIBUTIONS RECEIVED

OR RECEIVABLE FROM OTHER GOVERNMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
FEDERAL GOVERNMENT		
R. C. M. P. guard costs	$ 172,055	$ 168,342
Student employment	6,014	5,657
R. R. A. P.	4,265	7,740
TOTAL REVENUE FROM FEDERAL GOVERNMENT - to Exhibit "F"	$ 182,334	$ 181,739
PROVINCIAL GOVERNMENT		
Revenue sharing		
Basic	$ 30,000	$ 30,000
Unconditional	322,022	324,847
Downtown revitalization	-	613
Planning	5,227	4,773
Emergency measures	1,300	1,300
TOTAL REVENUE FROM PROVINCIAL GOVERNMENT - to Exhibit "F"	$ 358,549	$ 361,533
CARIBOO REGIONAL DISTRICT		
Health Centre maintenance grant - to Exhibit "F"	$ 1,875	$ -

CITY OF QUESNEL — SCHEDULE "9"

SCHEDULE OF DEBENTURES AUTHORIZED AND ISSUED

AS AT DECEMBER 31, 1985

BY-LAW NUMBER	YEAR OF ISSUE	PURPOSE	AMOUNT OF ISSUE	OUTSTANDING AMOUNT (NOTE 2)
695-698*	1976	Public works	$ 821,005	$ 0,709
698-787	1979	Bridge construction	112,700	6,639
945-945	1984	Downtown revitalization	185,212	5,212
Total - to Exhibit "D"				2,560
870-870	1981	Fire truck	86,000	7,200
936-936	1984	Fire truck	119,447	1,668
Total - to Exhibit "D"				8,868
510-533	1971	Water (Issue #3)	77,730	0,268
510-533	1972	Water (Issue #4)	59,646	7,695
510-533	1972	Water (Issue #5)	28,624	3,291
510-581	1972	Water (Issue #5)	181,593	4,317
510-581	1973	Water (Issue #6)	46,407	7,231
582-693*	1976	Water (Issue #18)	179,075	1,546
510-694*	1976	Water (Issue #18)	84,755	1,726
789-848	1981	Water (Issue #29)	623,000	6,738
871-898	1982	Water	62,000	7,905
871-938	1983	Water	151,700	5,184
871-954	1984	Water	101,300	9,178
920-968	1984	Water	1,623,000	1, 8,994
920-999	1985	Water	362,000	2,000
Total - to Exhibit "G"				3. 6,073
516-752*	1978	Sewer	179,791	1,141
516-758	1977	Sewer	349,187	4,831
712-798	1980	Sewer	53,638	7,428
790-849	1981	Sewer (Issue #29)	90,000	1,872
790-899	1983	Sewer	18,000	6,811
Total - to Exhibit "J"				2,083
TOTALS				$ 4, 9,584

* U. S. funds

TERM OF YEARS	MATURITY	INTEREST RATE %	1986 MATURITIES INTEREST	PRINCIPAL
25	2001	8 3/4	$ 60,092	$ 21,469
25	2004	Variable	13,806	3,165
12	1995	Variable	8,890	18,521
			82,788	43,155
5	1987	Prime	Varies	17,200
5	1989	Prime	Varies	23,889
			Varies	41,089
25	1997	7 5/8	4,562	3,158
20	1992	7 1/2	4,474	3,401
20	1992	7 1/4	2,146	1,633
20	1992	8 1/8	13,620	10,355
20	1993	7 1/4	2,109	2,539
25	2001	8 7/8	13,432	4,591
25	2001	8 7/8	6,358	2,173
25	2006	Variable	87,220	15,866
25	2007	12 1/2	7,750	1,504
25	2008	12 1/2	17,446	3,504
25	2009	Variable	11,776	2,229
25	2009	Variable	188,674	35,706
25	2010	Variable	45,250	7,585
			404,817	94,244
25	2003	9 3/8	14,955	3,754
25	2002	7 3/8	21,763	9,238
25	2005	11 3/8	6,102	1,434
25	2006	Variable	12,600	2,292
25	2007	12 1/2	2,250	437
			57,670	17,155
				$ 195,643

CITY OF QUESNEL

INCORPORATED MARCH 21, 1928

STATISTICS

	1978	1979	1980
POPULATION - CENSUS	7,637	7,637	7,664
AREA (HECTARES)	1,869	1,869	1,872
SEWERS AND WATERMAINS (KILOMETERS)			
Storm Sewers	6	6	7
Sanitary Sewers	44	44	45
Water Mains	56	56	56
ROADS & STREETS (KILOMETERS)			
Pavement	44	44	46
Gravel	29	29	26
TAXABLE ASSESSMENTS (BY PROPERTY CLASS)			
1. Residential			
2. Utility			
3. Forestry			
4. Machinery/Equipment			
5. Industrial			
6. Business			
7. Tree Farm			
8. Seasonal			
9. Farm			
TOTAL ASSESSED VALUES			
TAXATION (BY PROPERTY CLASS)			
1. Residential			
2. Utility			
3. Forestry			
4. Machinery/Equipment			
5. Industrial			
6. Business			
7. Tree Farm			
8. Seasonal			
9. Farm			
TOTAL TAXATION			

1981	1982	1983	1984	1985
8,240	8,240	8,240	8,240	8,240
2,048	2,048	2,048	2,048	2,451
8	8	8	8	18
47	47	47	47	51
58	58	58	58	68
50	50	50	50	50
2	2	2	2	28
		$	$	
		124,315,600	124,480,950	128,814,885
		753,811	721,950	685,231
		-	-	-
		177,172,832	171,566,900	181,678,350
		81,081,750	80,838,300	79,772,050
		58,182,102	28,316,800	60,820,050
		-	-	-
		809,400	1,059,250	1,062,750
		-	-	67,030
		442,315,495	436,984,150	452,900,346
		$	$	$
		1,396,922	1,455,131	1,551,537
		254,742	242,434	238,148
		-	-	-
		3,213,216	3,420,373	2,328,516
		2,930,689	3,051,148	2,695,377
		1,450,378	1,510,913	1,570,193
		-	-	-
		11,358	11,904	11,408
		-	-	504
		9,257,305	9,691,903	8,395,683

	1978	1979	1980
MILL RATES (OPTION A)			
General Municipal Purposes	37.94	34.63	34.29
Debt	4.01	4.67	5.01
Regional District	1.84	3.03	2.60
Hospital Purposes	1.74	1.32	1.05
Municipal Finance Authority	.02	.02	.02
B.C. Assessment Authority	1.44	1.43	1.30
School Purposes (Local)	51.97	53.10	57.34
School Purposes (Provincial)	-	-	-
Total Residential	98.96	98.20	101.61
Total Commercial & Industrial	98.96	98.20	101.61
TAX LEVY AND COLLECTIONS	$	$	$
Adjusted Tax Levy	4,837,120	5,370,430	5,765,172
Collections	4,733,395	5,262,892	5,568,221
Percentage of Current Collected	97.86	98.00	96.58
Arrears Collected	206,166	144,333	149,061
Total Collections for Year	4,939,561	5,407,225	5,717,282
Percentage of Current Years Levy	102.12	100.69	99.16
DEBENTURE DEBT	$	$	$
General Purposes Debt	866,858	1,021,385	968,308
Water Utility	580,113	561,935	542,617
Sewer Utility	731,727	677,103	673,047
Total Debenture Debt Outstanding	2,178,698	2,260,423	2,184,472
DEBENTURES AUTHORIZED AND UNSOLD	$	$	$
General Purposes	375,813	1,181,113	284,360
Utilities	136,700	695,700	623,000
Total Debenture Debt	2,691,211	4,137,236	3,091,382
NET BORROWING POWER	5,335,304	4,602,541	6,072,015
TOTAL GENERAL PURPOSE EXPENDITURES	2,804,678	2,868,932	3,188,656
VALUE OF BUILDING PERMITS ISSUED	4,993,460	6,931,007	18,201,015

1981	1982	1983	1984	1985
34.63	36.63	(see tax rates)		
4.67	3.17			
2.45	3.04	5.414		
1.31	.90	.995		
.02	.02	.020	(see tax rates)	
1.30	1.20	1.399		
57.36	57.02	60.519		
-	55.00	56.00		
101.74	101.98	-		
101.74	99.96	-		
$	$	$	$	$
6,590,554	9,368,550	9,578,087	10,020,833	8,830,453
6,453,937	8,941,759	9,205,881	9,637,529	8,492,131
97.93	95.44	96.11%	96.17%	96.17%
247,548	191,063	452,650	413,207	335,601
6,701,485	9,132,822	9,658,531	10,050,736	8,827,732
101.68	97.48	100.83%	100.30%	99.97%
$	$	$	$	$
1,000,982	948,601	1,014,199	1,125,282	1,061,428
1,145,081	1,172,175	1,285,618	2,966,299	3,246,073
702,087	669,965	639,309	618,083	602,083
2,848,150	2,790,741	2,939,126	4,709,664	4,909,584
$	$	$	$	$
-	119,000	280,465	42	-
509,360	483,000	4,196,300	2,472,000	2,100,000
3,357,510	3,392,741	4,476,765	7,181,706	7,009,584
6,912,036	8,655,012	6,091,420	8,527,599	8,752,268
4,201,797	5,017,502	5,350,806	4,878,374	4,921,795
16,630,922	14,857,749	2,280,615	2,715,366	3,364,106

CITY OF QUESNEL
STATISTICS

GENERAL INFORMATION

GEOGRAPHY AND CLIMATE	
Location	671 km. (417 mi.) North of Vancouver on Highway 97
Elevation	475.5 m. (1560 ft.)
Precipitation	541.3 mm. (21.3 in.) Mean Annual Total
Frost Free Days	172 (Annual Average)
TRANSPORTATION FACILITIES AND SERVICES	
Highway	Major Provincial Highway 97 Regular Greyhound Bus Service (Daily North and South) Several Transportation Companies are located in City.
Airport	4.5 km. (3 mi.) North of City 1676 m. (5500 ft.) Asphalt Runway Daily P.W.A. Service to Vancouver Scheduled Service to Prince George and Okanagan Chartered Fixed Wing and Helicopter Service
Railway	B.C. Railway (Freight and Passenger Service)
Taxi Companies	Two
Transit	For handicapped persons
UTILITIES	Water, Sewer, Refuse collection and disposal (City operated) Electricity - B.C. Hydro Telephone - B.C. Telephone Natural Gas - Inland Natural Gas
LAW ENFORCEMENT	Royal Canadian Mounted Police 32 Members (Municipal and Rural)
FIRE PROTECTION	Quesnel Volunteer Fire Department Two Fire Halls 45 Firemen Excellent Fire Insurance Rating
AMBULANCE SERVICE	Two Ambulances (Fully equipped) Five Full-time Attendants Thirteen Parttime Attendants
HEALTH AND WELFARE SERVICES	
Hospital	140 Beds plus 40 Bed Extended Care
Cariboo Health Unit	Numerous Services
Dental Clinics	Three
Homes for the Elderly	One Intermediate Care (41 Beds) Senior Citizen Housing (57 Suites)
Optometrists and Opticians	Two

FINANCIAL INSTITUTES	
Chartered Banks	Five
Credit Union	One
Finance and Mortgage Companies	Three
COMMUNICATION SERVICES	
Newspaper	One (Twice Weekly)
Radio	920 KC's - 10,000 Watts
T.V. Stations	Three Channels (Prince George, Kam Vancouver)
Cablevision	Eight Channels
EDUCATION SERVICES	
Elementary Schools	13
High Schools	Three
Continuing Education	Night School
College of New Caledonia	Quesnel Campus
Private Schools	Three
Education Services for Native and Handicapped Persons	Yes
Library	Cariboo Thompson Nicola
BUSINESS ESTABLISHMENTS	
General Retail	22
Miscellaneous	50
Liquor Stores	Two
Hotels	Four (120 Units)
Motels	17 (370 Units)
Restaurants	Approximately 20
Professional Services	19
Barbers/Hairstylists	11
Contractors, Etc.	Approximately 90
INDUSTRIAL ESTABLISHMENTS	
Pulpmills	Two
Saw Mills	Six
Plywood Plant	One
Wood Remanufacturing Plant	One
City Owned Industrial Park	Yes

CITY COUNCIL

1986

MAYOR

M. L. PEARCE

ALDERMEN

B. RANKIN	A. JOHNSTON	J. KUSHNIRYK
L. WHYTE	S. WALLACE	W. HANSON (MRS.)

CITY OFFICIALS

CITY ADMINISTRATOR AND CLERK	A. R. MILLER
DEPUTY CLERK	R. PAULL
TREASURER/COLLECTOR	T.E. KELLY
DEPUTY TREASURER	S. WEBBER
WORKS SUPERINTENDENT	M. HELZEL
DEPUTY WORKS SUPERINTENDENT	J. MARSH
UTILITIES SUPERINTENDENT	L. R. GALE
BUILDING/LICENSE INSPECTOR	R. E. FORNEY
FIRE CHIEF	R. H. BEAULIEU
R.C.M.P. OFFICER IN CHARGE	H. B. MCCOMBE, S/SGT.

BANKERS

ROYAL BANK OF CANADA

AUDITORS

RIGSBY, LEA, BARR & CO.